

U.S. attorney, and they make a Federal case out of them. But they are not making Federal cases out of those cases in New Mexico, Louisiana, and Connecticut. Everyone who is watching what I say today, that is a sham.

The reason I mentioned the Attorney General, we have two Assistant Attorneys General they are holding up. Eric Holder called me yesterday and said: Is there anything that can be done to help me?

Again, I will have to file cloture on these. This is how it works, everybody: I file cloture, we get cloture, and they have 30 hours to stand around and do nothing. When 30 hours is over we finally get a vote. They get 30 hours for a circuit court judge, Supreme Court Justice, and Cabinet officer. For U.S. attorneys and assistant U.S. attorneys, they get 8 hours—an arbitrary number.

I don't plan on changing the rules again, but how much longer can we put up with this? Even law enforcement officers, as I have indicated, are held up for no reason. We don't hear people giving speeches about what horrible people the President selected to be U.S. attorney in Connecticut, Louisiana, and New Mexico—not a word. They just hide behind their obstruction.

I ought to mention that we have about 40 ambassadors they have held up. These are not political appointments; these are career ambassadors who have worked their whole lives to have one of these jobs where they represent our country. We have major countries where they have held up ambassadors: 25 percent of all African countries, no ambassadors; Peru; and on and on with all of the things that are being done—not for the betterment of our country.

We have the Assistant Attorney General for the Environment and Natural Resources Division. One would think that is kind of important with the fires burning in the West and the number of fires caused by malicious acts.

Is it right that we have all this degradation of our environment and there is nobody to enforce the law? I know the Koch brothers want no environmental protection. They say that, so maybe they are at the beck and call of the Koch brothers, who don't want these laws enforced.

The U.S. Department of Justice is the crime-fighting arm of our government, and they should not be handcuffed by not having the people to allow the Attorney General to have help with his responsibilities. It is hard to fathom that the work of Attorney General Eric Holder is being recklessly hindered by Republican obstruction.

It used to be easy for me to say "I call on my Republican colleagues to stop it," but they haven't stopped it for 5½ years. It is a shame. I would at least hope they could give our Nation's law enforcement all the tools they need to protect us.

RESERVATION OF LEADER TIME

Mr. REID. Would the Chair announce the business of the day.

The ACTING PRESIDENT pro tempore. Under the previous order, leadership time is reserved.

MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will be in a period of morning business until 5:30 p.m., with Senators permitted to speak therein for up to 10 minutes each.

The Senator from Maryland.

EXPIRE ACT

Mr. CARDIN. Mr. President, I take this time to urge my colleagues to find a way to proceed with the EXPIRE Act that Senator WYDEN and Senator HATCH worked on.

I am proud to be a member of the Senate Finance Committee, where this legislation was passed by a unanimous vote. We had an extensive markup where members offered numerous amendments.

This deals with expiring tax provisions, and if we don't take action, we will find that those who depend upon this tax policy remaining in effect—such as small business owners, students, people who use certain benefits, and some of our energy provisions—will find that policy expires at the end of the year. If that happens, what happens, quite frankly, is that—it has already expired in some provisions, and if we don't extend it, there will be continued uncertainty in our Tax Code.

It also means that if we don't pass this bill, it effectively raises taxes on a large number of Americans. So it will affect those who ride our transit systems. It is already affecting those who use transit systems. It is already having an impact because we haven't taken timely action. We can't wait any longer on the passage of this bill.

I would like to take this time to express my strong support for giving a fair shot to all Americans who depend upon a stable tax policy and are finding that our inactions are causing more uncertainty. It affects job creation in our communities. Let me give a few examples.

Small businesses depend upon the passage of this bill. Why do I say that? The research and development tax credit is very much at stake. Small businesses depend upon the help in the Tax Code to take risks, to invest in new innovation. More innovation occurs through small businesses than large businesses. More jobs are created through small businesses than large businesses. They need a tax code that is friendly for small business owners to accumulate capital, to take risk, and to develop the next cure for a dread disease, the next technology that will help us deal with cyber security, and the list goes on and on. But without the extension of the research and development tax credit, small businesses particularly are put at a tremendous disadvantage.

We have the expensing provision, which is a very popular provision, which allows small business owners to be able to take off immediately the cost of their investments in their company. It is bipartisan. We have always thought of that as a good idea.

If you are a small business owner and you are trying to plan as to your next investment but you don't know what the tax policy is going to be, you are going to withhold. You are not going to make those plans to put in that new piece of equipment that perhaps expands capacity or makes you more efficient so you hire more people, sell more product, and create more jobs. If you don't have the certainty in the Tax Code, you put off that decision, delaying the acquisition. Then maybe when you get back to it, times are different and maybe it is more challenging and you never go forward with that expansion. Those jobs are lost forever.

Literally, the passage of this bill helps small business owners to be able to make decisions to expand opportunity and create more jobs. That is at jeopardy if we do not move this bill forward.

One of the provisions that I have worked on with other Members in the Senate is the S corporation. S corporations are preferred by small companies because it allows them to pass through their income and expenses as if they are an individual taxpayer, avoiding the double taxation of a C corporation. Well, there have been changes over time on how businesses operate, and we need to reform the S corporation provisions so that they are friendlier toward small businesses and give them more flexibility on the use of this structure.

These are the provisions we want incorporated into the EXPIRE Act.

Let me mention one other provision that I think is very important in New Jersey, Maryland, and in all of our States. We have yet to recover fully from the housing crisis. We still have too many people in Maryland and—I am sure the Presiding Officer would agree—in New Jersey who are in danger of losing their homes through foreclosure. We still have a disconnect between many of the balances that are on mortgages and the value of the homes. So it is in everyone's interest to readjust the numbers so that it works; the person can afford to stay in the house. It makes sense economically, it is less costly to the mortgage holder, and it is certainly better for our community and certainly better for the homeowner to be able to maintain their house. So we restructure the loan.

We have had a policy in place that said restructuring those loans with loan forgiveness does not trigger a taxable event. That makes sense. Everybody agrees with that. We have to extend that policy because it is still needed today. We still need to make that connection between homeowners and the mortgage holders to adjust mortgages where it is appropriate to avoid foreclosure, to keep neighborhoods more stable, to help individual

families and, by the way, it will also help the banking institutions because they will lose less money if they have a person paying their mortgage on time. That policy will be at stake if we do not pass the EXPIRE Act.

Another issue I have been working on personally—and I know this one will be very important to the Presiding Officer—is the transit benefit, the parity provision. We had a policy in place that provided parity between those who use transit to get to work and those who are provided parking spaces, and that parity expired. So we need to extend that provision so those who help us—help our energy policy in this country by using transit rather than driving a car, help those who drive cars by having fewer cars on the road so that they can get into work a little easier, and help our environment by taking cars off the road—receive a comparable tax break as those who drive their cars to work. That is another provision that is critically important in the EXPIRE Act and another reason we have to get it done.

The low-income housing tax credit—we have worked on this, and it is the most important tool we have for affordable housing in this country today. It is the No. 1 tool today. Senator CANTWELL and others have worked together to try to make it more effective with certain floors to guarantee a certain amount of help to different communities. We extend that policy in the EXPIRE Act so that we again are able to maintain the existing tools of today to help provide affordable housing by partnerships with the private sector. This is jobs. This is the private sector being incentivized to construct affordable housing in the community, privately owned, with the government as a partner. It is more cost-effective to the taxpayer and provides a greater stock of affordable housing. That policy will be in jeopardy if we cannot pass the underlying bill.

A section I have worked on with many of my colleagues is the extension of 179D, which deals with energy efficiency. We all talk about incentives so that when you build a building, you make it energy efficient. It is good policy for our energy and for our environment. We all know it makes us less dependent upon foreign sources of energy—all of the above.

This energy credit has been very, very effective in getting businesses and institutions to incorporate energy efficiency when they construct their buildings. So we want to extend that policy, absolutely, and I am proud of the role many of us have played in this area to get that extended.

We also want to improve that, and one of the provisions that is improved in the underlying bill is to help nonprofits take advantage of the 179D credit. It makes no difference whether it is a commercial or a nonprofit venture; we should be friendly to all from the point of view of being able to make buildings more efficient. That is what is incorporated in the underlying bill.

I must say I hope we will have an opportunity to offer some amendments, and I would hope, if we do, we can expand that to retrofitted buildings. We should be dealing not just with new construction, but we should also be dealing with older buildings from the point of view of giving incentives for retrofitting and saving energy, saving costs, making this country more efficient, creating more jobs and, by the way, also helping our environment. All of that can be done, and the EXPIRE bill helps us move forward on all those issues.

A provision I worked on with Senator SCHUMER on section 181 deals with film expensing rules. This is very important because filmmaking, whether it is for the theater or for TV, is a global competition. It is no longer whether it is going to be done in your State or in my State; it is whether it is going to be done in America or in another country. We have certain provisions in the code that make it easier for companies to locate in our States.

I am proud of the filmmaking industry in Maryland. It is very important to our economy, with literally hundreds of jobs dependent on that every week when we have new companies coming in. So extending this credit will help us in that regard, and that is in the underlying bill.

A provision I worked on with Senator PORTMAN, the work opportunity tax credit, is a credit we give to employers who hire very difficult-to-hire individuals. It has been very successful in getting jobs for people who would otherwise be unemployed. The company takes a risk, and they are compensated for it because it is a more vulnerable group of unemployed workers.

Senator PORTMAN and I have introduced an amendment to expand that to the long-term unemployed. When an employer is looking for someone to hire, they do not normally go to the long-term unemployed list. This will allow us to deal with that. It takes the pressure off the unemployment insurance system, and it provides incentives for job growth. That is in this bill.

I could go on and on. There are literally dozens and dozens of similar provisions that are extended and improved—extended and improved—in the underlying bill. That is what the Finance Committee did under the leadership of Senator WYDEN and Senator HATCH. We looked at all these provisions and asked: Which ones should we extend and which should we modify?

The next thing we want to do is to make permanent decisions. We know uncertainty is not healthy. We know we have to make permanent decisions on which credits should be there and which ones should not. We want to level the playing field as far as the Tax Code is concerned, but you can't get there unless this bill is first passed. This gives us a 2-year window in order to pass tax reform.

It is called EXPIRE for a reason—because we don't want to see temporary

provisions in the Tax Code. We think we should make permanent judgments, and this bill gives us a chance to do that. So it will help us from the point of view of a more predictable tax policy. It will help us create jobs. There is no question about that. It does help small businesses. They are the ones most at risk by our failure to act. The uncertainty and the timing of this affects small businesses more. Based upon current policy, it would increase the tax burden of companies in this country and individuals. It is not only businesses but also individuals' tax burdens which will go up if we don't pass this bill.

This is not the time that any of this should be done. It makes more sense for us to move this bill forward. So let us find a way to do it. I might add that, traditionally, tax bills coming out of the Finance Committee are not an open process for amendments. I understand that. I think most of my colleagues understand that. So let us use reason to figure out a path forward so that at the end of the day we can pass this most important piece of legislation and help our economy grow.

Mr. President, I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

BARRON NOMINATION

Mr. GRASSLEY. Mr. President, I wish to speak about Harvard law professor David Barron's nomination to the First Circuit. I will do so by addressing some aspects of Professor Barron's record I find particularly troubling. At the end of the day, I believe his record reveals a nominee who simply doesn't belong on the Federal bench.

I will also update my colleagues on the efforts to withhold material relevant to this nominee from the American public, as well as, it appears, from the Senate.

Unfortunately, the White House continues its refusal to confirm that it has provided the full Senate with all Barron-related drone materials. As I stated 2 weeks ago, every Senator should be provided access to any and all Barron memos related to the drone issue, but before I turn to Barron's drone materials, I will discuss with my colleagues some of the other problematic aspects of this nominee's record.

I have reviewed the record. It is a record of legal reasoning and policy positions that are far outside the mainstream of legal thought. Professor Barron's record is even outside the mainstream of typically left-wing legal thought that we see in so many of our